

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 680 Section 680.115 Jurisdictional Questions</b>
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**TITLE 86: REVENUE**

**PART 680  
SPECIAL COUNTY SERVICE OCCUPATION TAX  
FOR PUBLIC SAFETY**

**Section 680.115 Jurisdictional Questions**

- a) When used in this Part, "county" includes all territory located within the county, including all territory within cities, villages or incorporated towns, including an incorporated town which has superseded a civil township.
  
- b) If the Illinois Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Special County Service Occupation Tax For Public Safety to the Department on the same transaction if such serviceman's place of business is located in a county which has adopted the Special County Service Occupation Tax For Public Safety. This is true whether the serviceman bought the property in Illinois or outside Illinois.